

Maine Revised Statutes
Title 36: TAXATION
Chapter 703: CIGARETTE TAX

§4366-B. IMPORTATION OF UNSTAMPED CIGARETTES

1. Generally. Except as provided in subsection 2, only a licensed distributor may import unstamped cigarettes into this State.

[2007, c. 438, §96 (AMD) .]

2. Exception for personal use. An individual who is not a licensed distributor may transport cigarettes into this State and may transport cigarettes from place to place within this State for the individual's personal use in a quantity not greater than 2 cartons.

[2007, c. 438, §96 (AMD) .]

3. Evidence. The possession of more than 2 cartons of unstamped cigarettes by a person who is not a licensed distributor is prima facie evidence of a violation of this section.

[2007, c. 438, §96 (AMD) .]

4. Penalties. The following penalties apply to violations of this section.

A. A person who violates this section commits a Class E crime. [2003, c. 452, Pt. U, §14 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

B. A person who violates this section when the person has one or more prior convictions for violation of this section commits a Class D crime. Title 17-A, section 9-A governs the use of prior convictions when determining a sentence. [2003, c. 452, Pt. U, §14 (NEW); 2003, c. 452, Pt. X, §2 (AFF) .]

Violation of this section is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.

[2003, c. 452, Pt. U, §14 (RPR); 2003, c. 452, Pt. X, §2 (AFF) .]

SECTION HISTORY

1997, c. 458, §10 (NEW). 1997, c. 668, §27 (AMD). 2003, c. 452, §U14 (AMD). 2003, c. 452, §X2 (AFF). 2007, c. 438, §96 (AMD).

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